

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts and Charter Schools

For Fiscal Year Ending
June 30, ~~2006~~
2007

☒ BUDGET 53A-19-101

7/20/2006

Date of Hearing

7/20/2006

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

84 CBA Center

Entity

Keith T. Griffiths

7/20/2006

Prepared by

Date _____

Keith@m.millard.k12.ut.us

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator:

7/20/2006

Signature of Business Administrator: *[Signature]*

Date _____

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. **Utah State Auditor**
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. **School Finance & Statistics**
Von Hortin
von.hortin@schools.utah.gov
2. **Utah State Auditor**
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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84 CBA Center GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand	8,582		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	15,820		-
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		24,402		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	5,673		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	15,820		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		21,493		-
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9842	Reserved for Inventories	-		-
9845	Reserved for Prepaid Expenditures	-		-
9846	Reserved for Special Transportation	-		-
9847	Reserved for Tort Liability	-		-
9848	Reserved for Other	-		-
9851	Unreserved, Designated for Undistributed Reserve *	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	2,909		-
TOTAL FUND BALANCES		2,909		-
TOTAL LIABILITIES AND FUND BALANCES		24,402		-

* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

Date Filed

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84 CBA Center GENERAL FUND	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	FINAL BUDGET FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes				
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	591	500	665	750
1700 Student Activities				
1900 Other Revenues From Local Sources	403	250	160	250
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	994	750	825	1,000

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CBA Center GENERAL FUND		ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	FINAL BUDGET FY 2006	ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	92,853	86,594	85,827	87,012
3015	Necessary Existent Small Schools	4,277	4,070	7,123	7,222
3020	Professional Staff	626	207	144	109
3025	Administrative Costs				
Restricted Basic Programs					
3105	Special Education -- Add-On	28,366	30,000	20,595	21,833
3110	Special Education -- Self-Contained	19,838	20,000	13,755	14,582
3120	Extended Year Program -- Severely Disabled				
3125	Special Education -- State Programs				
3155	Applied Technology -- Add-On				
3160	Applied Technology -- Set-Aside	195	201	190	194
3230	Class Size Reduction (State Funds)				
TOTAL BASIC SCHOOL PROGRAM GENERATED		145,955	141,072	127,634	130,952
Other Minimum School Programs					
3211	Gifted and Talented	207	184	154	173
3212	Advanced Placement				
3213	Concurrent Enrollment	637	665	723	717
3215	At-Risk -- Regular Program	123	125	152	182
3218	At-Risk -- Homeless and Minority				
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention	522			
3221	At-Risk -- Youth-In-Custody	5,737	6,499	6,053	5,509
3255	Quality Teaching Block Grant	3,792	3,159	2,773	2,516
3260	Local Discretionary Block Grant	2,614	2,018	1,727	1,617
3270	Interventions for Student Success Block Grant	27,230	26,101	23,337	24,926
3405	Social Security and Retirement				
3415	Pupil Transportation				
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	987	811	1,146	859
3520	School Land Trust Program				
3521	Electronic High School				
3555	Voted Leeway				
3580	Board Leeway				
3805	K-3 Reading Achievement				
3522	Job Enhancement	37,222	37,222	30,479	39,182
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		225,026	217,866	194,178	206,633
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		225,026	217,866	194,178	206,633
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)				
3710	Driver Education (Behind-the-Wheel)				
3866	Charter School Startup (New in FY06)	6,082	6,236	1,956	12,061
3800	Supplementals / Other Bills				
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		231,108	224,102	196,134	218,694

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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84 CBA Center GENERAL FUND	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	FINAL BUDGET FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)	16,012	16,000	7,656	7,500
4530 Applied Technology Education				
4600 Other Restricted Federal Through State		15,820	17,020	8,820
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)			1,859	2,000
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	16,012	31,820	26,535	18,320
TOTAL REVENUES, 10 GENERAL FUND	248,114	256,672	223,494	238,014

ANNUAL FINANCIAL REPORT

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84 CBA Center GENERAL FUND	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	FINAL BUDGET FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION					
131	Salaries - Teachers	66,514	74,500	103,500	114,905
132	Salaries - Substitute Teachers	3,958	150	150	250
161	Salaries - Teacher Aides and Paraprofessionals	32,983	29,734	38,800	40,886
100	Salaries - All Other				
	Total Salaries (100)	103,455	104,384	142,450	156,041
210	Retirement	15,394	15,800	21,500	24,530
220	Social Security	7,723	8,120	10,600	11,937
240	Insurance (Health/Dental/Life)	10,485	11,910	15,813	24,975
200	Other Benefits	999	1,200	1,057	1,200
	Total Benefits (200)	34,601	37,030	48,970	62,642
300	Purchased Professional and Technical Services	3,500	4,000	4,785	3,500
400	Purchased Property Services	2,200	2,160	1,080	2,000
500	Other Purchased Services	270	250	2,100	2,000
561	Tuition to Other School Districts Within the State				
562	Tuition to Other School Districts Outside the State				
563	Tuition to Private Schools				
564	Tuition to Educational Service Agencies Within the State				
565	Tuition to Educational Service Agencies Outside the State				
566	Tuition to Charter Schools				
567	Tuition to School Districts for Voucher Payments				
569	Tuition-Other				
	Total Other Purchased Services (500)	270	250	2,100	2,000
600	Supplies	2,784	3,500	3,422	3,500
641	Textbooks	750	1,000		2,500
	Total Supplies (600)	3,534	4,500	3,422	6,000
700	Property (Instructional Equipment)	1,102	1,500	861	1,000
800	Other Objects	702	500	230	250
810	Dues and Fees				
	Total Other Objects (800)	702	500	230	250
TOTAL INSTRUCTION (1000)		149,364	154,324	203,898	233,433
2000 SUPPORT SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel				
142	Salaries - Guidance Personnel				
143	Salaries - Health Services Personnel				
144	Salaries - Psychological Personnel				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)		-	-	-	-

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84 CBA Center GENERAL FUND		ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	FINAL BUDGET FY 2006	ORIGINAL BUDGET FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	-	-	-	-
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	TOTAL INSTRUCTIONAL STAFF (2200)	-	-	-	-
SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration				
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	TOTAL DISTRICT ADMINISTRATION (2300)	-	-	-	-

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84 CBA Center GENERAL FUND		ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	FINAL BUDGET FY 2006	ORIGINAL BUDGET FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	67,510	68,860	32,245	33,535
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	67,510	68,860	32,245	33,535
210	Retirement	10,045	10,250	5,635	5,272
220	Social Security	5,164	5,268	2,882	2,565
240	Insurance (Health/Dental/Life)	10,485	11,910	5,270	5,755
200	Other Benefits				
	Total Benefits (200)	25,694	27,428	13,787	13,592
300	Purchased Professional and Technical Services	792	900		1,300
400	Purchased Property Services				
500	Other Purchased Services			1,275	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	1,275	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees	300	300	710	800
	Total Other Objects (800)	300	300	710	800
TOTAL SCHOOL ADMINISTRATION (2400)		94,296	97,488	48,017	49,227
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		-	-	-	-
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	6,475	6,735	7,890	8,200
100	Salaries - All Other				
	Total Salaries (100)	6,475	6,735	7,890	8,200
210	Retirement	963	1,010	1,175	1,290
220	Social Security	495	515	605	630
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	1,458	1,525	1,780	1,920
300	Purchased Professional and Technical Services	503	600		
400	Purchased Property Services			3,200	3,300
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	4,894	6,000	9,500	9,500
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		13,330	14,860	22,370	22,920

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CBA Center GENERAL FUND		ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	FINAL BUDGET FY 2006	ORIGINAL BUDGET FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
600	Other Supplies				
	Total Supplies (600)	-	-	-	-
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		-	-	-	-

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CBA Center GENERAL FUND		ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	FINAL BUDGET FY 2006	ORIGINAL BUDGET FY 2007
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		107,626	112,348	70,387	72,147
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		256,990	266,672	274,285	305,580

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds	9,000	10,000	52,555	67,566
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)	(2)			
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		8,998	10,000	52,555	67,566

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84 CBA Center GENERAL FUND	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006	FINAL BUDGET FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	994	750	825	1,000
3000 Total State	231,108	224,102	196,134	218,694
4000 Total Federal	16,012	31,820	26,535	18,320
TOTAL REVENUES	248,114	256,672	223,494	238,014
EXPENDITURES BY OBJECT				
100 Salaries	177,440	179,979	182,585	197,776
200 Employee Benefits	61,753	65,983	64,537	78,154
300 Purchased Professional and Technical Services	4,795	5,500	4,785	4,800
400 Purchased Property Services	2,200	2,160	4,280	5,300
500 Other Purchased Services	270	250	3,375	2,000
600 Supplies	8,428	10,500	12,922	15,500
700 Property	1,102	1,500	861	1,000
800 Other Objects	1,002	800	940	1,050
TOTAL EXPENDITURES	256,990	266,672	274,285	305,580
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(8,876)	(10,000)	(50,791)	(67,566)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	8,998	10,000	52,555	67,566
NET CHANGE IN FUND BALANCE	122	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	2,787	-	-	-
Adjustments to Beginning Fund Balance (Attach Detail)	-	-	-	-
FUND BALANCE - ENDING	2,909	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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84 CBA Center SUMMARY - ALL FUNDS		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE					
1000	Total Local	994	750	825	1,000
3000	Total State	231,108	224,102	196,134	218,694
4000	Total Federal	16,012	31,820	26,535	18,320
TOTAL REVENUES		248,114	256,672	223,494	238,014
EXPENDITURES BY OBJECT					
100	Salaries	177,440	179,979	182,585	197,776
200	Employee Benefits	61,753	65,983	64,537	78,154
300	Purchased Professional and Technical Services	4,785	5,500	4,785	4,800
400	Purchased Property Services	2,200	2,160	4,280	5,300
500	Other Purchased Services	270	250	3,375	2,000
600	Supplies	8,428	10,500	12,922	15,500
700	Property	1,102	1,500	861	1,000
800	Other Objects	1,002	800	940	1,050
TOTAL EXPENDITURES		256,990	266,672	274,285	305,580
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(8,876)	(10,000)	(50,791)	(67,566)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		8,998	10,000	52,555	67,566
NET CHANGE IN FUND BALANCE		122	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)		2,787	-	-	-
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		2,909	-	-	-